

### ABSTRACT OF THE DISCLOSURE

With respect to the selective ratio in the etching process, it is an object to give design freedom in size of an LDD overlapped with a gate electrode, which is formed in a self-aligning manner, by performing an etching process under an etching condition  
5 that has a high selective ratio between a mask pattern and metal such as titanium in forming a first conductive layer pattern. X

~~{Solving Means}~~ A laminated structure comprising a lower first conductive layer and an upper second conductive layer is formed over a semiconductor layer with a gate insulating film interposed therebetween, a mask pattern is formed on the laminated  
10 structure, a condition that an etching rate of the mask pattern is fast is used and the second conductive layer and the first conductive layer are etched to form a tapered first conductive layer pattern, and the second conductive layer in the first conductive layer pattern is selectively etched in accordance with the left mask pattern to form a second  
15 conductive layer pattern in which a width of the first conductive layer is longer than that of the second conductive layer.

~~{Selected Drawing}~~ ——— Fig. 1